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Working Paper

# Pensions with early retirement and without commitment

Discussion paper // Wissenschaftszentrum Berlin für Sozialforschung (WZB),  
Forschungsschwerpunkt: Arbeit, Sozialstruktur und Sozialstaat, Abteilung:  
Arbeitsmarktpolitik und Beschäftigung, No. SP I 2006-120

**Provided in cooperation with:**

Wissenschaftszentrum Berlin für Sozialforschung (WZB)

Suggested citation: Neugart, Michael (2006) : Pensions with early retirement and without commitment, Discussion paper // Wissenschaftszentrum Berlin für Sozialforschung (WZB), Forschungsschwerpunkt: Arbeit, Sozialstruktur und Sozialstaat, Abteilung: Arbeitsmarktpolitik und Beschäftigung, No. SP I 2006-120, <http://hdl.handle.net/10419/43965>

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**Pensions with early retirement and without  
commitment**

October 2006

ISSN Nr. 1011-9523

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Employment, Social Structure, and Welfare State

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**Order number: SP I 2006-120**

**Acknowledgement**

I would like to thank Volker Böhm and Achim Kemmerling for their suggestions. Of course, I am responsible for all errors.



## **Abstract**

In this paper it is shown that more generous early retirement provisions as well as lower employment lead to lower steady state pension rates if governments weigh the welfare of the older persons relatively strongly. A relatively stronger weight on the welfare of the young reverses the results. The driving forces behind those findings are governments that cannot commit to pension policies and consequently take into account future governments' policies when maximizing electoral support from the currently young and old constituencies.

## **Zusammenfassung**

In dem Beitrag wird gezeigt, dass Pensionssysteme mit generöseren Frühverrentungsregelungen sowie niedrigere Beschäftigungsquoten geringere Pensionen zur Folge haben, falls Regierungen die Wohlfahrt der Pensionäre stärker gewichten als die der jüngeren Generation. Gewichtet die jeweilige Regierung in ihrer Entscheidung über die Pensionspolitik die Wohlfahrt der jüngeren Generation stärker als die der älteren Generation, so kehrt sich das Ergebnis ins Gegenteil um. Die Ergebnisse beruhen im Wesentlichen auf der Annahme, dass die Pensionspolitiken heutiger Regierungen für zukünftige Regierungen nicht bindend sind. Im Bestreben um die maximale Zustimmung der heutigen Wählerschaft berücksichtigen Regierungen daher die Folgen der Pensionspolitiken nachfolgender Regierung auf die derzeit noch jüngere Generation.



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# 1 Introduction

Most modern pension systems incorporate redistributive elements within generations. These come in various disguises, such as unemployment benefit or disability pensions, and vary in generosity across countries (see Blöndal and Scarpetta (1998)).

The purpose of this paper is to study the incentives for short-lived governments to introduce time-consistent pension policies in a PAYGO system that also redistributes between the employed and the unemployed. To examine this question, I use and extend the framework provided by Grossman and Helpman (1998).<sup>1</sup> The derived results may guide empirical work that strives to better understand variation in pension rates across countries and over time.

## 2 The model

### 2.1 The economy

The model has an overlapping generations structure. There is no population growth. Each generation lives for two periods. At every time  $t$  there shall be four distinct groups. Young voters denoted by  $Y$  are either employed ( $E$ ) or unemployed ( $U$ ). Old voters ( $O$ ) can also be of two distinct types: in one case they were employed when young, in the other case they were not. The fraction of employed voters ( $0 < \rho < 1$ ) shall be constant over time. There is no labour supply decision of individuals. Those lucky enough to

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<sup>1</sup>There are highly recommendable surveys on the political economy of pension systems by Breyer (1994), Galasso and Profeta (2002) and Mulligan and Sala-i-Martin (1999).



have a job earn a wage  $w = 1$ . Those who do not have a job when young derive utility from leisure  $l$ . The young save all their disposable income in order to consume when they are old. There shall be a storage technology in terms of a non-perishable good produced by the young. Saved output earns a gross return  $R = 1 + r$ , where  $r > 0$  shall also denote the time discount rate. The disposable income of an individual is given by  $1 - \tau_t$ , where  $0 \leq \tau_t \leq 1$  levied on the working part of the population is a tax at time  $t$  that finances the social security system. The government allocates the proceeds from labour taxation to the pension system. Those old individuals who have an employment record receive a regular pension  $p_t$ . Individuals who did not work when young receive an early retirement payment of  $\gamma \cdot p_t$ , with  $0 < \gamma < 1$ . The latter group is the extreme version of people who have an incomplete working history – they have never worked at all. The government awards them early retirement pensions as a fraction of the regular pension rate.

Denoting with  $V^i$  the utility of an individual who belongs to group  $i$ , and assuming a linear and time separable utility function, one gets:

$$V_t^{Y,E} = 0 + \frac{1}{R}(Rs_{t+1} + p_{t+1}^e(s_{t+1})) \quad (1)$$

$$V_t^{Y,U} = l + \frac{1}{R}\gamma p_{t+1}^e(s_{t+1}) \quad (2)$$

$$V_t^{O,E} = s_t R + p_t \quad (3)$$

$$V_t^{O,U} = \gamma p_t. \quad (4)$$

The state variable  $s_{t+1} = 1 - \tau_t$  denotes the savings net interest payments that

will be available to the currently young when they are old. Thus, the utility of an employed young person is the sum of leisure  $l = 0$  when young plus the discounted utility of income that he will draw on for consumption when old. This income during old age will be the sum of the savings plus the interest on it plus the expected pension payments  $p_{t+1}^e$ . The unemployed young person derives utility from leisure when young and discounts the expected early retirement payments that he will receive when old. The currently old with a complete working history derive utility from their savings and the regular pension. The early retirees derive utility from the early retirement pension  $\gamma \cdot p_t$ . Because only self-fulfilling equilibria will be studied in the remainder of this paper, expectations  $e$  equal actual outcomes so that, as a result, the superscript will be dropped.

## 2.2 Governments

Governments are short-lived. The policy choice is over the pension  $p_t$  at time  $t$  only. There is no such device available which would ensure that a policy  $p_t$  set in time  $t$  given the state variable  $s_t$  is not changed in  $t + 1$ , as it happens to be the case that  $s_{t+1} \neq s_t$ . Thus, a policy that was optimal in time  $t$  given  $s_t$  will be undone in  $t + 1$  as the state of the economy changes to  $s_{t+1}$ . The lack of such a commitment device has important repercussions. A choice of a policy at time  $t$  that would neglect that future governments might have an incentive to change the current social security system would be time-inconsistent (see Kydland and Prescott (1977)). In order to optimize on its political support, the current government has to look ahead and take

into account the policy which the next government will pursue, as this policy affects the well-being of its currently young constituency who will then be old. If one assumes that the expected policies only depend on the expected state variable, the pension rate becomes a function of  $s_{t+1}$ . Hence, what one is looking for is a ‘Markov political equilibrium’.

Governments optimize an objective function

$$\max_{p_t} G = \rho V^{Y,E} + (1 - \rho)V^{Y,U} + \theta(\rho V^{O,E} + (1 - \rho)V^{O,U}) \quad (5)$$

where  $\theta \geq 0$  is a weight that the government attaches to the welfare of the currently old generation relative to the young generation. The utilities of the employed and unemployed enter with the weights  $\rho$  and  $1 - \rho$ , respectively.<sup>2</sup>

The pensions are financed by the young and working generation. The government is obliged to run a balanced budget so that

$$\rho p_t + (1 - \rho)\gamma p_t = \rho \tau_t \quad (6)$$

has to hold. The left-hand side of equation (6) is the sum of regular pensions paid to those old persons who have a complete working history and the early retirement pensions paid to the fraction of the population  $1 - \rho$  with an incomplete working history. The outlays are financed by social security contributions from the employed young. Using (6) and  $s_{t+1} = 1 - \tau_t$ , the

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<sup>2</sup>Such a government objective function can be rationalized with a probabilistic voting model (see Lindbeck and Weibull (1987)).

state variable can also be written as

$$s_{t+1} = 1 - Kp_t \quad (7)$$

with

$$K = 1 + \gamma \frac{1 - \rho}{\rho}.$$

## 2.3 Results

By inserting the utilities of the four electoral groups into the objective function (5) and using equation (7), one arrives at the first order condition for the policy choice of the current government:

$$-\rho(K + \frac{1}{R} \frac{dp_{t+1}}{ds_{t+1}} K) - (1 - \rho)K\gamma \frac{1}{R} \frac{dp_{t+1}}{ds_{t+1}} + \theta\rho + \theta(1 - \rho)\gamma = 0. \quad (8)$$

A policy  $p_t$  that satisfies (8) buys the current government maximum support. Integration with respect to  $s_{t+1}$  and rearranging yields the first order difference equation  $p_{t+1} = f(p_t)$ , which describes the law of motion for the time-consistent policies as

$$p_{t+1} = C + R(\theta - 1) \frac{\rho}{\rho + \gamma(1 - \rho)} - R(\theta - 1)p_t. \quad (9)$$

The free parameter  $C$  depends on the beliefs that the current government holds about the retirement policies of its successor. Thus, one has multiple equilibria of pension policies, as along any path of pension policies  $p_{t+1} = f(p_t)$  the government maximizes its political support. If it were to reduce the

pensions in period  $t$  by one unit, then the marginal loss in political support among the old would be  $\theta\rho + \theta(1 - \rho)\gamma$ , with the first part being the loss among those with a complete employment record and the second part being the loss among those with an incomplete working history. But if the current government expects a policy  $p_{t+1} = f(p_t)$  of the follow-up government, the marginal loss among the old is fully compensated by a marginal gain in political support among the young of the same amount  $\theta\rho + \theta(1 - \rho)\gamma$ . This can be checked by making use of equation (9), inserting it into the support function of the young, which is the first part of the right-hand side of equation (5), and taking the derivative with respect to  $p_t$ .

The steady state of (9) is calculated by applying the condition  $p_{t+1} = p_t$ . It follows as

$$p^* = \frac{C}{1 + R(\theta - 1)} + \frac{R(\theta - 1)}{1 + R(\theta - 1)} \frac{\rho}{\rho + \gamma(1 - \rho)} \quad (10)$$

and is stable for

$$\frac{R - 1}{R} < \theta < \frac{R + 1}{R}.$$

As long as the government does not attach too high a relative weight to either the old or the young generation, the pension system will converge to the steady state.

The steady state is furthermore feasible if pensions are such that those lucky enough to have been offered a job are willing to accept it  $V^{Y,E} > V^{Y,U}$ , and pensions can be financed. The former condition implies  $p_{t+1} > \frac{R}{1-\gamma}(l - (1 - \tau_t))$ . As the right-hand side of this inequality becomes largest for  $\tau_t = 1$ , a sufficient condition for pensions that fulfil the incentive compatibility is

$\underline{p} > R \cdot l / (1 - \gamma)$ . Pensions can be financed if the tax rate does not exceed one. Thus, the upper limit on the pension rate follows from equation (6) as  $\bar{p} = 1/K$ . There is no restriction on the belief parameter  $C$ , so that for a sufficiently low leisure value  $l$  one will always find a steady state pension rate  $p^*$  that fulfills  $\underline{p} < p^* < \bar{p}$ .

Given a feasible pension system with a stable steady-state pension rate, three cases can be distinguished:

1. The governments attach the same weight to the two generations ( $\theta = 1$ ): then the steady state pension is fixed by the belief parameter,  $p^* = C$ .
2. The governments favour the young such that  $\frac{R-1}{R} < \theta < 1$ : then a more generous early retirement scheme yields a higher steady state pension rate  $p^*$  as can be checked with  $\partial p^* / \partial \gamma > 0$ . Higher employment leads to a lower steady state pension ( $\partial p^* / \partial \rho < 0$ ).
3. The governments favour the old such that  $1 < \theta < \frac{R+1}{R}$ : then a more generous early retirement scheme will result in a lower steady state pension rate. Secondly, more employment yields a more generous steady state pension rate.

Note that a more redistributive pension system comes along with a higher steady state pension rate when governments put a relatively higher weight on the young. Even though more transfers to those with an incomplete working history have to be financed by the employed young, the current government (and all consecutive governments) introduces a higher pension rate in steady

state. This is so because a higher pension rate raises support for the current government among the old. Furthermore, the current government knows that the follow-up government has the same preference for the young, so that the currently young will profit from the higher steady state pension rate when they are old. In the other case, with a relatively higher weight on the old, a more redistributive pension system will coincide with lower steady state pension rates. Here, the current government reduces the burden for the young, as it correctly expects that the follow-up government will implement the same policy, yielding lower pension for the currently young when they are old.

### 3 Conclusions

This model of redistribution within and between generations in which governments cannot commit to a pension system illustrates potentially rich policy patterns. Comparing steady state pension rates, one finds that those rates increase with employment and fall with the generosity of an early retirement scheme if governments put a relatively stronger weight on the older generation. Should the governments favour the young relatively more, pension rates fall as employment increases and become more generous with a more generous early retirement scheme. The model may guide empirical work analyzing an astonishingly huge variation in pension rates across countries and time, with those countries having also experienced quite distinct labour market developments, and possibly young and old constituencies that are organized to very different degrees.

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